

CC:P&SI:8 - TR-45-1969-91
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DEC 10 1991

Regional Technical Coordinator
Midwest Region

Assistant Chief Counsel
(Passthroughs & Special Industries) CC:P&SI:8

Technical Coordination Report No. 17,920 (91-130)
Submitted by Revenue Agent Kellie Jaspersen
St. Paul District

The Technical Coordination Report recommends that section 4162 of the Internal Revenue Code and Rev. Rul. 88-52, 1988-1 C.B. 356, be amended to include "livewells" as taxable articles of sport fishing equipment.

As indicated in our September 4, 1991, technical assistance response, copy attached, to the Chief, Examination Division of the St. Paul District, Congress was presumably aware of "livewells" at the time of enactment of sections 4161 and 4162 of the Code and chose not to subject them to tax. Thus, it is our opinion that legislative action would be needed before Rev. Rul. 88-52 could be amended to include "livewells" as taxable articles.

The Service's Legislative Affairs Division annually requests that this office make recommendations as to proposed revisions of the excise tax laws. We will forward this report to Legislative Affairs in conjunction with our next submission of legislative proposals.

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We appreciate Ms. Jaspersen's interest and initiative in bringing this matter to our attention. Copies of this memorandum are attached for the District Technical Coordinator, Ms. Jaspersen, and other interested parties.

Sincerely,

PAUL F. KUGLER
Assistant Chief Counsel

By: (signed) Jeffrey M. Nelson
Jeffrey M. Nelson
Chief, Branch 8

Attachments:

4 copies of this memorandum
Copy of September 4, 1991, technical assistance
response